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Hearing Date: Not Set

Counsel for Lawrence Elins

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR PROTECTION :
CORPORATION, : Adv. Pro. No. 08-01789 (BRL)
Plaintiff, : SIPA Liquidation
v. : (Substantively Consolidated)
BERNARD L. MADOFF INVESTMENT :
SECURITIES LLC, :
Defendant. :
-----: :
In re: :
BERNARD L. MADOFF, :
Debtor. :
-----X

CERTIFICATE OF SERVICE

I, **MATTHEW J. GOLD**, state, under penalty of perjury:

1. I am not a party to the action, and am over 18 years of age.
2. On November 13, 2009, I served a true copy of the Objection to Trustee's Determination of Claim 70206, by email, addressed to the email address of the addressees as indicated below:

Baker & Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111

David J. Sheehan Email: dsheehan@bakerlaw.com
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/s/ **Matthew J. Gold**
Matthew J. Gold

Dated: January 31, 2011